

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Friday 10th February, 2023

No. 68

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 23/2022-GST/SIKKIM

Date: 23rd November, 2022

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 171 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, hereby empowers the Competition Commission of India established under sub-section (1) of section 7 of the Competition Act, 2002 (12 of 2003), to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

2. This notification shall come into force with effect from 1st day of December, 2022.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**

